

GRAY COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2019**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1

FINANCIAL SECTION

Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash.....	3
Notes to the Financial Statement	5

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1	
Summary of Expenditures – Actual and Budget.....	13
Schedule 2	
Schedule of Receipts and Expenditures	
2-1 General Fund	14

Special Purpose Funds

2-2 Road and Bridge Fund.....	18
2-3 Special Bridge Fund.....	19
2-4 Waste Disposal Fund	20
2-5 Noxious Weed Fund.....	21
2-6 County Health Fund	22
2-7 Mental Health Fund.....	23
2-8 Intellectual Disability Fund.....	24
2-9 Conservation District Fund	25
2-10 Extension Council Fund	26
2-11 Historical Society Fund.....	27
2-12 Free Fair Fund	28
2-13 Council on Aging Fund.....	29
2-14 Ambulance Fund.....	30
2-15 Appraiser's Cost Fund.....	31
2-16 Direct Election Expense Fund	32
2-17 Tort Liability Expense Fund.....	33
2-18 Employee Benefits Fund	34
2-19 Rural Fire District Fund	35
2-20 County Library Fund.....	36
2-21 PSAP 911E.....	37
2-22 Non-Budgeted Special Purpose Funds	38

Business Fund

2-23 Self-Insurance Fund.....	40
-------------------------------	----

Agency Funds

Schedule 3	
Summary of Receipts and Disbursements	41

Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
P. O. Box 1477
Dodge City, Kansas 67801
Tel. (620) 227-3135
Fax (620) 227-2308
www.kmc-cpa.com

JAMES W. KENNEDY, CPA
ROBERT C. NEIDHART, CPA
PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Gray County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Gray County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Gray County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Gray County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Gray County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated September 4, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2019, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 2, 2020

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	\$ 947,114	\$ -
Special purpose funds:		
Road and bridge	331,949	-
Special bridge	326,395	-
Waste disposal	198,040	-
Noxious weed	39,789	-
County health	36,457	-
Mental health	4,246	-
Intellectual disability	2,953	-
Conservation district	2,226	-
Extension council	14,414	-
Historical society	1,527	-
Free fair	14,073	-
Council on aging	9,148	-
Ambulance	153,401	-
Appraiser's cost	133,006	-
Direct election expense	38,858	-
Tort liability expense	108,492	-
Employee benefits	1,220,154	-
Rural fire district	67,945	-
County library	9,791	-
PSAP 911E	151,137	-
Non-budgeted special purpose funds:		
Special highway	184,258	-
County clerk technology	7,761	-
County treasurer technology	7,990	-
Register of deeds technology	20,674	-
Special health	381,366	-
Regional bio-terrorism	(7,871)	-
Ambulance special equipment	31,144	-
Ambulance spec equip - South	11,019	-
Search and rescue	146	-
Enhanced 911 grant	3,561	-
Capital improvements	2,856,583	-
Equipment reserve	562,255	-
Prosecuting attorney trust	23,351	-
Local drug seizure	41,308	-
Sex offender	2,835	-
Special law enforcement trust	5,715	-
Law enforcement equipment	3,728	-
Alcohol programs	523	-
Parks and recreation	335	-
Rural fire training	9,838	-
Veterans memorial	2,952	-
Special vehicle	32,801	-
Postage	4,340	-
Drug task force	894	-
Total special purpose funds	7,051,507	-
Business fund:		
Self-insurance	153,926	-
Total reporting entity - excluding agency funds	\$ 8,152,547	\$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$	\$	\$	\$	\$
2,571,949	2,545,205	973,858	106,571	1,080,429
3,807,010	3,861,300	277,659	43,129	320,788
484,620	101,699	709,316	24,803	734,119
501,893	591,386	108,547	38,920	147,467
155,727	85,728	109,788	2,660	112,448
235,273	244,617	27,113	8,814	35,927
45,189	46,643	2,792	-	2,792
31,349	32,329	1,973	-	1,973
24,303	25,000	1,529	-	1,529
165,537	169,844	10,107	-	10,107
18,372	18,820	1,079	-	1,079
151,785	156,450	9,408	-	9,408
112,454	115,000	6,602	-	6,602
401,531	434,696	120,236	20,288	140,524
94,183	133,579	93,610	11,719	105,329
17,381	22,632	33,607	393	34,000
-	-	108,492	-	108,492
1,388,965	1,485,853	1,123,266	-	1,123,266
173,359	100,149	141,155	1,556	142,711
36,444	34,500	11,735	-	11,735
56,397	48,460	159,074	120	159,194
359,939	499,699	44,498	-	44,498
1,997	6,077	3,681	-	3,681
1,998	5,955	4,033	-	4,033
7,990	11,076	17,588	-	17,588
180,167	51,226	510,307	157	510,464
43,879	33,468	2,540	5,543	8,083
3,968	2,950	32,162	-	32,162
1,021	461	11,579	-	11,579
-	-	146	-	146
-	-	3,561	-	3,561
310,104	408,192	2,758,495	-	2,758,495
321,268	159,757	723,766	57,082	780,848
1,112	-	24,463	-	24,463
62,202	26,072	77,438	2,370	79,808
620	538	2,917	-	2,917
1,256	-	6,971	-	6,971
450	-	4,178	-	4,178
-	-	523	-	523
-	-	335	-	335
-	-	9,838	-	9,838
-	-	2,952	-	2,952
87,148	68,566	51,383	2,101	53,484
1,095	-	5,435	-	5,435
-	-	894	-	894
9,287,986	8,982,722	7,356,771	219,655	7,576,426
613,667	610,491	157,102	176,217	333,319
\$ 12,473,602	\$ 12,138,418	\$ 8,487,731	\$ 502,443	\$ 8,990,174

GRAY COUNTY, KANSAS**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2019

	<u>Ending cash balance</u>
Composition of cash balance:	
Cash on hand	\$ 24,322
Checking accounts	8,929,671
Money market accounts	6,211,418
Certificates of deposit	<u>5,397,353</u>
Total cash	20,562,764
Agency funds	<u>(11,572,590)</u>
Total reporting entity - excluding agency funds	<u><u>\$ 8,990,174</u></u>

The notes to the financial statement are an integral part of this statement.

GRAY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Gray County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Gray County Free Fair Association. The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Association is prohibited from issuing bonded debt without the approval of the County Commission.

Gray County Library District. The members of the governing board of the District are appointed by the County Commissioners. The District is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the District is prohibited from issuing bonded debt without the approval of the County Commission.

Gray County Extension Council. The Council is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Council is prohibited from issuing bonded debt without the approval of the County Commission.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (Continued)

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose and business funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the business and agency funds and the following special purpose funds:

Special Highway	Prosecuting Attorney Trust
County Clerk Technology	Local Drug Seizure
County Treasurer Technology	Sex Offender
Register of Deeds Technology	Special Law Enforcement Trust
Special Health	Law Enforcement Equipment
Regional Bio-Terrorism	Alcohol Programs
Ambulance Special Equipment	Parks and Recreation
Ambulance Spec Equip - South	Rural Fire Training
Search and Rescue	Veterans Memorial
Enhanced 911 Grant	Special Vehicle
Capital Improvements	Postage
Equipment Reserve	Drug Task Force

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$20,538,442 and the bank balance was \$20,756,045. Of the bank balance, \$330,162 was covered by federal depository insurance and \$20,425,883 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
KDOT communications equipment Issued September 1, 2010 In the amount of \$44,238 At interest rate of 5.15% Maturing December 15, 2021	\$ 13,346	\$ -	\$ 4,253	\$ 9,093	\$ 603
Caterpillar packer Issued June 15, 2015 In the amount of \$183,554 At interest rate of 2.85% Maturing February 15, 2019	47,399	-	47,399	-	1,351
Aztec mobile screening plant Issued October 15, 2015 In the amount of \$164,500 At interest rate of 2.38% Maturing February 15, 2019	41,927	-	41,927	-	998
Caterpillar compactor Issued October 31, 2016 In the amount of \$169,627 At interest rate of 2.90% Maturing October 31, 2021	115,548	-	56,937	58,611	3,396
Bobcat compact track loader Issued May 16, 2017 In the amount of \$57,919 At interest rate of 3.55% Maturing May 16, 2019	37,935	-	37,935	-	-
Caterpillar motor grader Issued April 27, 2018 In the amount of \$236,107 At an interest rate of 3.90% Maturing April 30, 2022	236,107	-	55,684	180,423	9,208
Caterpillar motor grader Issued September 27, 2018 In the amount of \$263,145 At an interest rate of 3.90% Maturing January 27, 2023	<u>203,145</u>	<u>-</u>	<u>-</u>	<u>203,145</u>	<u>-</u>
Total capital leases	<u>\$ 695,407</u>	<u>\$ -</u>	<u>\$ 244,135</u>	<u>\$ 451,272</u>	<u>\$ 15,556</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 161,026	\$ 25,711	\$ 186,737
2021	117,000	9,405	126,405
2022	116,772	4,776	121,548
2023	<u>56,474</u>	<u>184</u>	<u>56,658</u>
Total	<u>\$ 451,272</u>	<u>\$ 40,076</u>	<u>\$ 491,348</u>

D. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Operating transfers:			
General	Capital Improvement	K.S.A. 19-120	\$ 237,405
General	Equipment reserve	K.S.A. 19-119	86,015
Road & Bridge	Special Highway	K.S.A. 68-590	44,498
Landfill	Equipment reserve	K.S.A. 19-119	60,000
Noxious Weed	Equipment reserve	K.S.A. 19-119	5,000
Ambulance	Equipment reserve	K.S.A. 19-119	100,000
Appraiser's cost	Equipment reserve	K.S.A. 19-119	3,500
Rural fire district	Equipment reserve	K.S.A. 19-119	45,000
Special vehicle	General	K.S.A. 8-145	<u>33,229</u>
Total operating transfers			<u>\$ 614,647</u>
Transfers to related municipal entities:			
Extension council fund	Extension Council	K.S.A. 2-610	\$ 169,844
Free fair fund	Free Fair Association	K.S.A. 2-129	156,450
County library fund	Library District	K.S.A. 12-1220	<u>34,500</u>
Total transfers to related municipal entities			<u>\$ 360,794</u>

E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While most retirees pay the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. The County will pay a portion of the premium if certain conditions are met.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payment. The employer contribution rate was set at 1% for the year ended December 31, 2019, and contributions by the County totaled \$19,695.

Vacation leave. The County's policies regarding vacations permit employees to accumulate a maximum of eighteen calendar days of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of eighteen days.

Sick leave. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of one hundred thirty calendar days of sick leave. No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Section 125 cafeteria plan. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan, which is administered by a third party.

F. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$177,332 for KPERS and \$125,549 for KP&F for the year ended December 31, 2019.

Net pension liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,547,059, and \$1,045,156 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

G. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

H. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is \$19,794,321, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

I. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above \$30,000 per employee.

J. CONTINGENCIES

The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 2, 2020, the date on which the financial statements were available to be used. Management's evaluation concluded that the following subsequent event is required to be recognized or disclosed in these financial statements:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the pandemic. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

The Federal government has established the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and appropriated \$150 billion for specified uses to States and certain local governments, to be used to cover necessary costs relating to the public health emergency with respect to COVID-19. Gray County received \$1,229,677 in July 2020 from the State of Kansas.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

GRAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	\$ 2,545,205	\$ -	\$ 2,545,205	\$ 2,545,205	\$ -
Special purpose funds:					
Road and bridge	3,861,300	-	3,861,300	3,861,300	-
Special bridge	800,000	-	800,000	101,699	698,301
Waste disposal	714,500	-	714,500	591,386	123,114
Noxious weed	155,000	-	155,000	85,728	69,272
County health	247,174	-	247,174	244,617	2,557
Mental health	46,643	-	46,643	46,643	-
Intellectual disability	32,329	-	32,329	32,329	-
Conservation district	25,000	-	25,000	25,000	-
Extension council	169,844	-	169,844	169,844	-
Historical society	18,820	-	18,820	18,820	-
Free fair	156,450	-	156,450	156,450	-
Council on aging	115,000	-	115,000	115,000	-
Ambulance	478,000	-	478,000	434,696	43,304
Appraiser's cost	174,733	-	174,733	133,579	41,154
Direct election expense	44,000	-	44,000	22,632	21,368
Tort liability expense	108,492	-	108,492	-	108,492
Employee benefits	2,009,967	-	2,009,967	1,485,853	524,114
Rural fire district	161,000	-	161,000	100,149	60,851
County library	34,500	-	34,500	34,500	-
PSAP 911E	100,000	-	100,000	48,460	51,540
Total	<u>\$ 11,997,957</u>	<u>\$ -</u>	<u>\$ 11,997,957</u>	<u>\$ 10,253,890</u>	<u>\$ 1,744,067</u>

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 480,690	\$ 797,736	\$ 770,870	\$ 26,866
Delinquent tax	4,066	3,487	2,455	1,032
Motor vehicle tax	44,422	63,752	49,990	13,762
Recreational vehicle tax	854	1,165	970	195
16/20M truck tax	2,495	1,961	1,983	(22)
Interest on delinquent tax	18,960	25,989	10,000	15,989
Local sales tax	539,509	541,177	400,000	141,177
Mineral production tax	2,075	4,209	7,000	(2,791)
Licenses, permits and fees:				
Mortgage registration fees	29,651	3,809	20,000	(16,191)
County officers' fees	55,171	66,484	50,000	16,484
Diversion fees	61,670	43,344	40,000	3,344
Other fees	20,662	25,136	10,000	15,136
Charges for services:				
Law enforcement contract	162,012	168,644	140,000	28,644
Interest	26,120	42,312	20,000	22,312
Gifts from wind energy companies	725,135	729,327	725,135	4,192
Other	103,565	26,151	30,000	(3,849)
Operating transfers in	23,656	33,229	20,000	13,229
Neighborhood revitalization rebate	(3,283)	(5,963)	(6,041)	78
Total receipts	<u>2,297,430</u>	<u>2,571,949</u>	<u>\$ 2,292,362</u>	<u>\$ 279,587</u>
Expenditures:				
County commissioners:				
Personal services	41,155	45,560	\$ 43,000	\$ (2,560)
Commodities	290	37	500	463
Contractual services	<u>1,553</u>	<u>2,066</u>	<u>3,000</u>	<u>934</u>
Subtotal	<u>42,998</u>	<u>47,663</u>	<u>46,500</u>	<u>(1,163)</u>

GRAY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
County clerk:				
Personal services	\$ 84,342	\$ 76,824	\$ 91,000	\$ 14,176
Commodities	4,087	4,048	4,500	452
Contractual services	3,695	3,193	5,500	2,307
Capital outlay	-	6,296	1,000	(5,296)
Subtotal	92,124	90,361	102,000	11,639
County treasurer:				
Personal services	147,048	140,688	150,000	9,312
Commodities	5,752	6,985	6,000	(985)
Contractual services	8,728	10,319	20,375	10,056
Subtotal	161,528	157,992	176,375	18,383
County attorney:				
Personal services	89,487	92,064	93,000	936
Commodities	2,867	730	3,000	2,270
Contractual services	55,629	53,566	58,000	4,434
Capital outlay	-	-	7,500	7,500
Subtotal	147,983	146,360	161,500	15,140
Register of deeds:				
Personal services	74,972	77,715	80,000	2,285
Commodities	2,973	1,365	6,000	4,635
Contractual services	4,737	5,164	5,900	736
Subtotal	82,682	84,244	91,900	7,656
Custodian:				
Personal services	71,635	47,105	74,500	27,395
Commodities	2,295	4,139	5,000	861
Contractual services	3,357	3,505	3,000	(505)
Subtotal	77,287	54,749	82,500	27,751

GRAY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
District court:				
Commodities	\$ 10,097	\$ 13,585	\$ 7,045	\$ (6,540)
Contractual services	65,822	52,481	69,900	17,419
Capital outlay	-	-	5,515	5,515
Subtotal	75,919	66,066	82,460	16,394
Courthouse general:				
Personal services	163,679	170,017	182,000	11,983
Commodities	18,888	16,164	40,000	23,836
Contractual services	247,200	432,116	305,000	(127,116)
Subtotal	429,767	618,297	527,000	(91,297)
Sheriff:				
Personal services	755,974	807,043	735,000	(72,043)
Commodities	70,241	66,518	160,000	93,482
Contractual services	165,808	194,432	190,000	(4,432)
Capital outlay	64,996	200	60,000	59,800
Subtotal	1,057,019	1,068,193	1,145,000	76,807
Civil defense:				
Commodities	1,356	3,389	13,040	9,651
Contractual services	8,560	7,441	22,030	14,589
Capital outlay	-	-	12,000	12,000
Subtotal	9,916	10,830	47,070	36,240
Diversion fees:				
Personal services	5,400	5,400	5,400	-
Capital outlay	2,316	8,500	17,500	9,000
Subtotal	7,716	13,900	22,900	9,000

GRAY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018	Actual	Budget	favorable (unfavorable)
Reimbursed expenditures	<u>\$ (117,556)</u>	<u>\$ (136,870)</u>	<u>\$ -</u>	<u>\$ 136,870</u>
Transfer to other funds:				
Capital improvement	-	237,405	60,000	(177,405)
Equipment reserve	<u>66,515</u>	<u>86,015</u>	<u>-</u>	<u>(86,015)</u>
Subtotal	<u>66,515</u>	<u>323,420</u>	<u>60,000</u>	<u>(263,420)</u>
Total expenditures	<u>2,133,898</u>	<u>2,545,205</u>	<u>\$ 2,545,205</u>	<u>\$ -</u>
Receipts over (under) expenditures	<u>163,532</u>	<u>26,744</u>		
Unencumbered cash, beginning of year	<u>783,582</u>	<u>947,114</u>	<u>\$ 252,843</u>	<u>\$ 694,271</u>
Unencumbered cash, end of year	<u>\$ 947,114</u>	<u>\$ 973,858</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 2,579,203	\$ 2,946,343	\$ 2,837,198	\$ 109,145
Delinquent tax	16,491	16,222	13,177	3,045
Motor vehicle tax	237,946	341,993	268,255	73,738
Recreational vehicle tax	4,573	6,249	5,206	1,043
16/20M tax	10,068	10,533	10,642	(109)
Gasoline tax	488,258	501,433	483,155	18,278
Other	11,332	6,185	-	6,185
Neighborhood revitalization rebate	(17,617)	(21,948)	(22,234)	286
Total receipts	3,330,254	3,807,010	\$ 3,595,399	\$ 211,611
Expenditures:				
Highway and streets	3,552,667	3,865,712	\$ 3,861,300	\$ (4,412)
Reimbursed expenditures	(59,006)	(48,910)	-	48,910
Transfer to special highway	-	44,498	-	(44,498)
Total expenditures	3,493,661	3,861,300	\$ 3,861,300	\$ -
Receipts over (under) expenditures	(163,407)	(54,290)		
Unencumbered cash, beginning of year	495,356	331,949	\$ 265,901	\$ 66,048
Unencumbered cash, end of year	\$ 331,949	\$ 277,659		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 201,913	\$ 463,800	\$ 448,398	\$ 15,402
Delinquent tax	188	1,267	1,032	235
Motor vehicle tax	-	21,762	21,016	746
Recreational vehicle tax	-	432	408	24
16/20M tax	-	827	834	(7)
Neighborhood revitalization rebate	(1,380)	(3,468)	(3,514)	46
Total receipts	200,721	484,620	<u>\$ 468,174</u>	<u>\$ 16,446</u>
Expenditures:				
Highways and streets	59,513	101,699	<u>\$ 800,000</u>	<u>\$ 698,301</u>
Receipts over (under) expenditures	141,208	382,921		
Unencumbered cash, beginning of year	185,187	326,395	<u>\$ 331,826</u>	<u>\$ (5,431)</u>
Unencumbered cash, end of year	<u>\$ 326,395</u>	<u>\$ 709,316</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

WASTE DISPOSAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 58,803	\$ 49,160	\$ 47,278	\$ 1,882
Special assessments	385,320	435,848	418,080	17,768
Delinquent tax	612	406	300	106
Motor vehicle tax	8,406	8,599	6,113	2,486
Recreational vehicle tax	162	152	119	33
16/20M tax	361	240	243	(3)
Charges for services	154,286	-	120,000	(120,000)
Other	11,215	7,853	-	7,853
Neighborhood revitalization rebate	(226)	(365)	(370)	5
Total receipts	<u>618,939</u>	<u>501,893</u>	<u>\$ 591,763</u>	<u>\$ (89,870)</u>
Expenditures:				
Landfill:				
Personal services	41,881	43,328	\$ 41,000	\$ (2,328)
Commodities	20,565	12,822	37,500	24,678
Contractual services	520,673	475,236	576,000	100,764
Capital outlay	628	-	60,000	60,000
Transfer to equipment reserve	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
Total expenditures	<u>643,747</u>	<u>591,386</u>	<u>\$ 714,500</u>	<u>\$ 123,114</u>
Receipts over (under) expenditures	(24,808)	(89,493)		
Unencumbered cash, beginning of year	<u>222,848</u>	<u>198,040</u>	<u>\$ 122,737</u>	<u>\$ 75,303</u>
Unencumbered cash, end of year	<u>\$ 198,040</u>	<u>\$ 108,547</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 58,884	\$ 147,990	\$ 143,258	\$ 4,732
Delinquent tax	780	549	301	248
Motor vehicle tax	5,537	7,836	6,120	1,716
Recreational vehicle tax	106	143	119	24
16/20M tax	627	239	243	(4)
Other	17,000	78	-	78
Neighborhood revitalization rebate	(402)	(1,108)	(1,123)	15
Total receipts	<u>82,532</u>	<u>155,727</u>	<u>\$ 148,918</u>	<u>\$ 6,809</u>
Expenditures:				
Highways and streets	184,144	163,829	\$ 180,000	\$ 16,171
Reimbursed expenditures	(58,386)	(83,101)	(25,000)	58,101
Transfer to equipment reserve	-	5,000	-	(5,000)
Total expenditures	<u>125,758</u>	<u>85,728</u>	<u>\$ 155,000</u>	<u>\$ 69,272</u>
Receipts over (under) expenditures	(43,226)	69,999		
Unencumbered cash, beginning of year	<u>83,015</u>	<u>39,789</u>	<u>\$ 6,082</u>	<u>\$ 33,707</u>
Unencumbered cash, end of year	<u>\$ 39,789</u>	<u>\$ 109,788</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 202,995	\$ 207,338	\$ 199,510	\$ 7,828
Delinquent tax	1,257	1,238	-	1,238
Motor vehicle tax	18,560	26,872	21,115	5,757
Recreational vehicle tax	357	491	410	81
16/20M tax	770	829	838	(9)
Other	627	48	-	48
Neighborhood revitalization rebate	(1,387)	(1,543)	(1,563)	20
Total receipts	<u>223,179</u>	<u>235,273</u>	<u>\$ 220,310</u>	<u>\$ 14,963</u>
Expenditures:				
Health and welfare:				
Personal services	127,226	149,949	\$ 178,464	\$ 28,515
Commodities	82,977	107,442	57,060	(50,382)
Contractual services	17,987	12,267	16,650	4,383
Reimbursed expenditures	-	(25,041)	(5,000)	20,041
Total expenditures	<u>228,190</u>	<u>244,617</u>	<u>\$ 247,174</u>	<u>\$ 2,557</u>
Receipts over (under) expenditures	(5,011)	(9,344)		
Unencumbered cash, beginning of year	<u>41,468</u>	<u>36,457</u>	<u>\$ 26,864</u>	<u>\$ 9,593</u>
Unencumbered cash, end of year	<u>\$ 36,457</u>	<u>\$ 27,113</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

MENTAL HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts				
Taxes and shared revenue:				
Ad valorem property tax	\$ 38,419	\$ 39,753	\$ 38,330	\$ 1,423
Delinquent tax	292	248	196	52
Motor vehicle tax	4,057	5,232	3,992	1,240
Recreational vehicle tax	78	95	77	18
16/20M tax	174	157	158	(1)
Neighborhood revitalization rebate	(262)	(296)	(300)	4
Total receipts	42,758	45,189	<u>\$ 42,453</u>	<u>\$ 2,736</u>
Expenditures:				
Health and welfare:				
County appropriation	46,643	46,643	<u>\$ 46,643</u>	<u>\$ -</u>
Receipts over (under) expenditures	(3,885)	(1,454)		
Unencumbered cash, beginning of year	8,131	4,246	<u>\$ 4,190</u>	<u>\$ 56</u>
Unencumbered cash, end of year	<u>\$ 4,246</u>	<u>\$ 2,792</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

INTELLECTUAL DISABILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 26,546	\$ 27,584	\$ 26,567	\$ 1,017
Delinquent tax	204	172	135	37
Motor vehicle tax	2,835	3,624	2,757	867
Recreational vehicle tax	55	66	54	12
16/20M tax	120	108	109	(1)
Neighborhood revitalization rebate	(181)	(205)	(208)	3
Total receipts	29,579	31,349	\$ 29,414	\$ 1,935
Expenditures:				
Health and welfare:				
County appropriation	32,329	32,329	\$ 32,329	\$ -
Receipts over (under) expenditures	(2,750)	(980)		
Unencumbered cash, beginning of year	5,703	2,953	\$ 2,915	\$ 38
Unencumbered cash, end of year	\$ 2,953	\$ 1,973		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

CONSERVATION DISTRICT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 20,561	\$ 21,396	\$ 20,590	\$ 806
Delinquent tax	157	132	105	27
Motor vehicle tax	2,166	2,799	2,137	662
Recreational vehicle tax	42	51	41	10
16/20M tax	93	84	85	(1)
Neighborhood revitalization rebate	(140)	(159)	(161)	2
Total receipts	22,879	24,303	\$ 22,797	\$ 1,506
Expenditures:				
General government:				
County appropriation	25,000	25,000	\$ 25,000	\$ -
Receipts over (under) expenditures	(2,121)	(697)		
Unencumbered cash, beginning of year	4,347	2,226	\$ 2,203	\$ 23
Unencumbered cash, end of year	\$ 2,226	\$ 1,529		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

EXTENSION COUNCIL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 137,944	\$ 146,191	\$ 140,759	\$ 5,432
Delinquent tax	977	878	704	174
Motor vehicle tax	14,077	18,655	14,344	4,311
Recreational vehicle tax	271	338	278	60
16/20M tax	601	563	569	(6)
Neighborhood revitalization rebate	(942)	(1,088)	(1,103)	15
Total receipts	152,928	165,537	<u>\$ 155,551</u>	<u>\$ 9,986</u>
Expenditures:				
Transfer to related municipal entity	164,897	169,844	<u>\$ 169,844</u>	<u>\$ -</u>
Receipts over (under) expenditures	(11,969)	(4,307)		
Unencumbered cash, beginning of year	26,383	14,414	<u>\$ 14,293</u>	<u>\$ 121</u>
Unencumbered cash, end of year	<u>\$ 14,414</u>	<u>\$ 10,107</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

HISTORICAL SOCIETY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 16,024	\$ 16,161	\$ 15,575	\$ 586
Delinquent tax	102	97	82	15
Motor vehicle tax	1,497	2,130	1,669	461
Recreational vehicle tax	29	39	32	7
16/20M tax	65	65	66	(1)
Neighborhood revitalization rebate	(109)	(120)	(122)	2
Total receipts	17,608	18,372	<u>\$ 17,302</u>	<u>\$ 1,070</u>
Expenditures:				
Culture and recreation:				
County appropriation	18,820	18,820	<u>\$ 18,820</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,212)	(448)		
Unencumbered cash, beginning of year	2,739	1,527	<u>\$ 1,518</u>	<u>\$ 9</u>
Unencumbered cash, end of year	<u>\$ 1,527</u>	<u>\$ 1,079</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

FREE FAIR FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 129,934	\$ 133,431	\$ 128,482	\$ 4,949
Delinquent tax	962	831	664	167
Motor vehicle tax	13,609	17,666	13,512	4,154
Recreational vehicle tax	262	320	262	58
16/20M tax	588	530	536	(6)
Neighborhood revitalization rebate	(887)	(993)	(1,007)	14
Total receipts	144,468	151,785	\$ 142,449	\$ 9,336
Expenditures:				
Transfer to related municipal entity	156,375	156,450	\$ 156,450	\$ -
Receipts over (under) expenditures	(11,907)	(4,665)		
Unencumbered cash, beginning of year	25,980	14,073	\$ 14,001	\$ 72
Unencumbered cash, end of year	\$ 14,073	\$ 9,408		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNCIL ON AGING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 88,999	\$ 100,212	\$ 96,549	\$ 3,663
Delinquent tax	609	566	454	112
Motor vehicle tax	8,364	11,843	9,261	2,582
Recreational vehicle tax	161	216	180	36
16/20M tax	381	363	367	(4)
Neighborhood revitalization rebate	(608)	(746)	(757)	11
Total receipts	97,906	112,454	\$ 106,054	\$ 6,400
Expenditures:				
Health and welfare:				
County appropriation	105,000	115,000	\$ 115,000	\$ -
Receipts over (under) expenditures	(7,094)	(2,546)		
Unencumbered cash, beginning of year	16,242	9,148	\$ 8,946	\$ 202
Unencumbered cash, end of year	\$ 9,148	\$ 6,602		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 285,216	\$ 219,650	\$ 210,560	\$ 9,090
Delinquent tax	1,533	1,607	1,457	150
Motor vehicle tax	23,989	37,195	29,664	7,531
Recreational vehicle tax	461	684	576	108
16/20M tax	705	1,166	1,177	(11)
Charges for services	115,741	132,951	110,000	22,951
Other	10,576	9,907	-	9,907
Neighborhood revitalization rebate	(1,948)	(1,629)	(1,650)	21
Total receipts	<u>436,273</u>	<u>401,531</u>	<u>\$ 351,784</u>	<u>\$ 49,747</u>
Expenditures:				
Health and welfare:				
Personal services	236,810	242,412	\$ 248,000	\$ 5,588
Commodities	31,786	30,559	50,000	19,441
Contractual services	54,170	59,134	80,000	20,866
Capital outlay	972	3,316	100,000	96,684
Reimbursed expenditures	(879)	(725)	-	725
Transfer to equipment reserve	100,000	100,000	-	(100,000)
Total expenditures	<u>422,859</u>	<u>434,696</u>	<u>\$ 478,000</u>	<u>\$ 43,304</u>
Receipts over (under) expenditures	13,414	(33,165)		
Unencumbered cash, beginning of year	<u>139,987</u>	<u>153,401</u>	<u>\$ 126,216</u>	<u>\$ 27,185</u>
Unencumbered cash, end of year	<u>\$ 153,401</u>	<u>\$ 120,236</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 94,178	\$ 78,061	\$ 75,109	\$ 2,952
Delinquent tax	1,386	756	481	275
Motor vehicle tax	19,079	15,284	9,787	5,497
Recreational vehicle tax	367	260	190	70
16/20M tax	951	383	388	(5)
Other	1,231	20	-	20
Neighborhood revitalization rebate	(643)	(581)	(589)	8
Total receipts	116,549	94,183	\$ 85,366	\$ 8,817
Expenditures:				
General government:				
Personal services	105,052	107,451	\$ 132,433	\$ 24,982
Commodities	5,725	7,235	12,000	4,765
Contractual services	16,605	15,793	26,800	11,007
Capital outlay	-	-	3,500	3,500
Reimbursed expenditures	-	(400)	-	400
Transfer to equipment reserve	3,500	3,500	-	(3,500)
Total expenditures	130,882	133,579	\$ 174,733	\$ 41,154
Receipts over (under) expenditures	(14,333)	(39,396)		
Unencumbered cash, beginning of year	147,339	133,006	\$ 89,367	\$ 43,639
Unencumbered cash, end of year	\$ 133,006	\$ 93,610		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

DIRECT ELECTION EXPENSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 25,769	\$ 13,884	\$ 13,285	\$ 599
Delinquent tax	187	143	132	11
Motor vehicle tax	1,631	3,216	2,684	532
Recreational vehicle tax	31	60	52	8
16/20M tax	149	105	106	(1)
Other	90	75	-	75
Neighborhood revitalization rebate	(176)	(102)	(104)	2
Total receipts	<u>27,681</u>	<u>17,381</u>	<u>\$ 16,155</u>	<u>\$ 1,226</u>
Expenditures:				
General government:				
Personal services	10,613	10,349	\$ 13,000	\$ 2,651
Commodities	3,570	3,390	6,000	2,610
Contractual services	19,512	12,835	25,000	12,165
Reimbursed expenditures	(300)	(3,942)	-	3,942
Total expenditures	<u>33,395</u>	<u>22,632</u>	<u>\$ 44,000</u>	<u>\$ 21,368</u>
Receipts over (under) expenditures	(5,714)	(5,251)		
Unencumbered cash, beginning of year	<u>44,572</u>	<u>38,858</u>	<u>\$ 27,845</u>	<u>\$ 11,013</u>
Unencumbered cash, end of year	<u>\$ 38,858</u>	<u>\$ 33,607</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS**TORT LIABILITY EXPENSE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Contractual services	-	-	\$ 108,492	\$ 108,492
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	108,492	108,492	\$ 108,492	\$ -
Unencumbered cash, end of year	\$ 108,492	\$ 108,492		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 1,728,414	\$ 1,150,485	\$ 1,100,476	\$ 50,009
Delinquent tax	8,122	9,286	8,831	455
Motor vehicle tax	149,385	226,483	179,786	46,697
Recreational vehicle tax	2,871	4,157	3,489	668
16/20M tax	3,962	7,067	7,132	(65)
Neighborhood revitalization rebate	(11,807)	(8,513)	(8,624)	111
Total receipts	1,880,947	1,388,965	<u>\$ 1,291,090</u>	<u>\$ 97,875</u>
Expenditures:				
General government:				
Personal services	1,510,207	1,485,853	<u>\$ 2,009,967</u>	<u>\$ 524,114</u>
Receipts over (under) expenditures	370,740	(96,888)		
Unencumbered cash, beginning of year	849,414	1,220,154	<u>\$ 718,877</u>	<u>\$ 501,277</u>
Unencumbered cash, end of year	<u>\$ 1,220,154</u>	<u>\$ 1,123,266</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

RURAL FIRE DISTRICT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 93,773	\$ 127,287	\$ 122,691	\$ 4,596
Delinquent tax	558	422	478	(56)
Motor vehicle tax	8,408	9,530	6,997	2,533
Recreational vehicle tax	149	157	126	31
16/20M tax	758	433	607	(174)
Gifts from wind energy companies	15,304	19,441	15,304	4,137
Other	8,685	16,089	-	16,089
Total receipts	<u>127,635</u>	<u>173,359</u>	<u>\$ 146,203</u>	<u>\$ 27,156</u>
Expenditures:				
Public safety:				
Personal services	15,325	9,015	\$ 21,000	\$ 11,985
Commodities	14,031	8,398	35,000	26,602
Contractual services	39,605	37,736	60,000	22,264
Capital outlay	1,861	-	45,000	45,000
Reimbursed expenditures	(75)	-	-	-
Transfer to equipment reserve	45,000	45,000	-	(45,000)
Total expenditures	<u>115,747</u>	<u>100,149</u>	<u>\$ 161,000</u>	<u>\$ 60,851</u>
Receipts over (under) expenditures	11,888	73,210		
Unencumbered cash, beginning of year	<u>56,057</u>	<u>67,945</u>	<u>\$ 14,797</u>	<u>\$ 53,148</u>
Unencumbered cash, end of year	<u>\$ 67,945</u>	<u>\$ 141,155</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNTY LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 28,442	\$ 28,937	\$ 27,916	\$ 1,021
Delinquent tax	216	146		146
Motor vehicle tax	1,926	2,786	2,145	641
Recreational vehicle tax	41	55	45	10
16/20M tax	170	147	153	(6)
Gifts from wind energy companies	4,567	4,373	-	4,373
Total receipts	35,362	36,444	<u>\$ 30,259</u>	<u>\$ 6,185</u>
Expenditures:				
Transfer to related municipal entity	34,500	34,500	<u>\$ 34,500</u>	<u>\$ -</u>
Receipts over (under) expenditures	862	1,944		
Unencumbered cash, beginning of year	8,929	9,791	<u>\$ 4,241</u>	<u>\$ 5,550</u>
Unencumbered cash, end of year	<u>\$ 9,791</u>	<u>\$ 11,735</u>		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

PSAP 911E

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 50,676	\$ 56,249	\$ 50,000	\$ 6,249
Interest	190	148	150	(2)
Total receipts	50,866	56,397	\$ 50,150	\$ 6,247
Expenditures:				
Contractual services	40,232	31,217	\$ 100,000	\$ 68,783
Capital outlay	67,241	17,243	-	(17,243)
Total expenditures	107,473	48,460	\$ 100,000	\$ 51,540
Receipts over (under) expenditures	(56,607)	7,937		
Unencumbered cash, beginning of year	207,744	151,137	\$ 217,894	\$ (66,757)
Unencumbered cash, end of year	\$ 151,137	\$ 159,074	\$ 168,044	\$ (8,970)

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	Special highway	County clerk technology	County treasurer technology	Register of deeds technology	Special health	Regional bio-terrorism
Receipts:						
State and federal aid	\$ 94,476	\$ -	\$ -	\$ -	\$ -	\$ 43,879
Licenses, permits and fees	-	1,997	1,998	7,990	-	-
Charges for services	-	-	-	-	112,994	-
Interest	-	-	-	-	-	-
Other	220,965	-	-	-	67,173	-
Operating transfers in	44,498	-	-	-	-	-
Total receipts	359,939	1,997	1,998	7,990	180,167	43,879
Expenditures:						
Personal services	-	-	-	-	-	-
Commodities	-	-	5,955	7,400	3,912	-
Contractual services	499,699	-	-	-	32,001	33,468
Capital outlay	-	6,077	-	3,676	15,354	-
Reimbursed expenditures	-	-	-	-	(41)	-
Operating transfers out	-	-	-	-	-	-
Total expenditures	499,699	6,077	5,955	11,076	51,226	33,468
Receipts over (under) expenditures	(139,760)	(4,080)	(3,957)	(3,086)	128,941	10,411
Unencumbered cash (deficit), beginning of year	184,258	7,761	7,990	20,674	381,366	(7,871)
Unencumbered cash, end of year	\$ 44,498	\$ 3,681	\$ 4,033	\$ 17,588	\$ 510,307	\$ 2,540

Ambulance special equipment	Ambulance special equipment - South	Search and rescue	Enhanced 911 grant	Capital improve- ments	Equipment reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	72,699	21,753
3,968	1,021	-	-	-	-
-	-	-	-	237,405	299,515
3,968	1,021	-	-	310,104	321,268
-	-	-	-	-	-
2,950	-	-	-	-	-
-	-	-	-	238,205	-
-	461	-	-	169,987	159,757
-	-	-	-	-	-
-	-	-	-	-	-
2,950	461	-	-	408,192	159,757
1,018	560	-	-	(98,088)	161,511
31,144	11,019	146	3,561	2,856,583	562,255
<u>\$ 32,162</u>	<u>\$ 11,579</u>	<u>\$ 146</u>	<u>\$ 3,561</u>	<u>\$ 2,758,495</u>	<u>\$ 723,766</u>

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	Prosecuting attorney trust	Local drug seizure	Sex offender	Special law enforcement trust	Law enforcement equipment	Alcohol programs
Receipts:						
State and federal aid	\$ -	\$ 10,719	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	1,112	-	620	-	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	-	1,256	-	-
Other	-	51,483	-	-	450	-
Operating transfers in	-	-	-	-	-	-
Total receipts	1,112	62,202	620	1,256	450	-
Expenditures:						
Personal services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Contractual services	-	6,750	538	-	-	-
Capital outlay	-	19,322	-	-	-	-
Reimbursed expenditures	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total expenditures	-	26,072	538	-	-	-
Receipts over (under) expenditures	1,112	36,130	82	1,256	450	-
Unencumbered cash (deficit), beginning of year	23,351	41,308	2,835	5,715	3,728	523
Unencumbered cash, end of year	\$ 24,463	\$ 77,438	\$ 2,917	\$ 6,971	\$ 4,178	\$ 523

See Independent Auditor's Report.

<u>Parks and recreation</u>	<u>Rural fire training</u>	<u>Veterans memorial</u>	<u>Special vehicle</u>	<u>Postage</u>	<u>Drug task force</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,074
-	-	-	87,148	-	-	100,865
-	-	-	-	(5)	-	112,989
-	-	-	-	-	-	95,708
-	-	-	-	1,100	-	346,160
-	-	-	-	-	-	581,418
-	-	-	87,148	1,095	-	1,386,214
-	-	-	35,337	-	-	35,337
-	-	-	-	-	-	20,217
-	-	-	-	-	-	810,661
-	-	-	-	-	-	374,634
-	-	-	-	-	-	(41)
-	-	-	33,229	-	-	33,229
-	-	-	68,566	-	-	1,274,037
-	-	-	18,582	1,095	-	112,177
335	9,838	2,952	32,801	4,340	894	4,187,506
<u>\$ 335</u>	<u>\$ 9,838</u>	<u>\$ 2,952</u>	<u>\$ 51,383</u>	<u>\$ 5,435</u>	<u>\$ 894</u>	<u>\$ 4,299,683</u>

GRAY COUNTY, KANSAS**SELF-INSURANCE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts:		
Charges for services	<u>\$ 662,567</u>	<u>\$ 613,667</u>
Expenditures:		
Claims	590,718	759,321
Reimbursements	<u>(82,077)</u>	<u>(148,830)</u>
Total expenditures	<u>508,641</u>	<u>610,491</u>
Receipts over (under) expenditures	153,926	3,176
Unencumbered cash, beginning of year	<u>-</u>	<u>153,926</u>
Unencumbered cash, end of year	<u><u>\$ 153,926</u></u>	<u><u>\$ 157,102</u></u>

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ 1	\$ 3,904	\$ 3,905	\$ -
Register of deeds	7,806	70,205	71,496	6,515
District court	24,686	542,633	554,850	12,469
Sheriff	231	41,220	41,220	231
County treasurer	10,741,959	16,700,968	16,736,865	10,706,062
Local taxing districts	-	8,871,543	8,870,474	1,069
Mortgage registration fees	3,492	4,733	7,272	953
Motor vehicle fees and sales tax collection	57,447	1,175,147	1,194,616	37,978
Wind farm donation	-	1,366,485	1,366,485	-
Payroll clearing funds	417,356	2,459,668	2,474,737	402,287
Law library	35,283	9,361	6,318	38,326
Oil and gas depletion	366,700	-	-	366,700
Total agency funds	<u>\$ 11,654,961</u>	<u>\$ 31,245,867</u>	<u>\$ 31,328,238</u>	<u>\$ 11,572,590</u>

See Independent Auditor's Report.